

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-30

REVISED DRAFT TO THE CITY AUDITOR

Purpose

To ascertain that the audit report meets City Auditor standards.

Background

The audit report should (1) communicate the results of audits to officials at all levels of government, (2) make the results less susceptible to misunderstanding, (3) make the results available for public inspection, and (4) facilitate follow-up to determine whether appropriate corrective actions have been taken.

Procedure

Executive Assistant to the City Auditor and the Administrative Support Unit	1. Submit the revised audit report draft to the audit staff and the Supervising Auditor.
Audit Staff and Supervising Auditor	2. Ascertain that all City Auditor-approved corrections have been incorporated in the revised audit report draft and that the audit report meets the reporting standards described in the U.S. General Accounting Office's <i>Government Auditing Standards</i> . 3. Submit the revised audit report draft to the City Auditor.
City Auditor	4. Review and approve the revised audit report draft.